Exhibit 3

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LATHAM&WATKINS LLP

VIA E-MAIL

May 4, 2007

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023480-0077

Re: Anascape v. Microsoft and Nintendo

Dear Luke:

This is in response to your March 5 letter requesting the production of the entire notebook of Howard Cheng.

The two pages from the notebook that have been produced to Anascape with the bates numbers NAA00014643-44 are the only portions of the notebook subject to disclosure under the Local Rules and/or responsive to your December 14 letter. We note that the two produced pages are not responsive to PR 3-4 because they do not relate to either the operation of any of the accused Nintendo controllers or prior art identified by Nintendo pursuant to PR 3-3(a).

The balance of the notebook, which contains a total of 89 pages including the cover, does not relate to the accused Nintendo controllers or any claims or defenses of the parties and is not responsive to any of the categories of information set forth in your December 14 letter. Therefore, the balance of the notebook is not subject to disclosure under the Local Rules or the Patent Rules or responsive your December 14 letter.

Accordingly, Nintendo declines Anascape's request to produce the entire notebook.

If you have any questions, please do not hesitate to contact me.

Sincerely,

James S. Blank

of LATHAM &WATKINS LLP

cc: Rob Faris
Joe Presta
Bob Gunther

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